

TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020(Part)

Dated, Agartala, the 12 / 05 / 2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

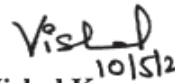
1. (1) These rules may be called the Tripura State Goods and Services Tax (Second Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on 27th day of April, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

By order of the Governor,


(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No.F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published *vide* number 206, dated the 22nd June, 2017 and last amended *vide* notification No.F.1-11(91)-TAX/GST/2020(PART-VI), dated the 1st January, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 33, dated the 1st January, 2021.